



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

Dale R. Atherton, Treasurer
American Institute of Certified Public Accountants
Effective Legislation Committee (AICPA)
Harborside Financial Center
Jersey City, NJ 07311

MAR 13 2002

Identification Number: C00077321

Reference: September Monthly Report (8/1/01-8/31/01)

Dear Mr. Atherton:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Line 11(a)(ii) of the Detailed Summary Page discloses \$161,091.50 in unitemized receipts from individuals/persons other than political committees during the reporting period. Please clarify whether this figure includes any receipts from a single source that aggregate greater than \$200 in the calendar year. If this is the case, please amend your report(s) by itemizing the receipts on Schedule A supporting Line 11(a)(i). 2 U.S.C. §434(b)(2)(A) and (3)(A)

-Please amend Schedule B supporting Line 23 by providing the full committee name, address, office sought (House, Senate or President), state and congressional district, if applicable, for each contribution made. 11 CFR §104.3(b)(3)(ii) and (v)

-Your report discloses an in-kind contribution(s) made on behalf of a federal candidate(s). The original payments for the goods and services were made apparently by another political committee and subsequently reimbursed by your committee (Please see Schedule B for Line 21(b) of the Detailed Summary Page). In addition, the apparent in-kind contribution to the federal candidate was reported on Schedule B for Line 23 (Contributions to Federal Candidates and Other Political Committees).

For future reporting, it is recommended that the amount of such activity be subtracted from Line 21(b) (as a negative entry) and reported on Line 23 of the Detailed Summary Page. This method of reporting would not over inflate your disbursement totals and clarify for the public record the total amount of contributions to federal candidates (including in-kind contributions) by just reflecting them on Line 23 of the Detailed Summary Page.

A response or amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530 (at the prompt press 1, then press 2 to reach the Reports Analysis Division). My local number is (202) 694-1130.

Sincerely,

A handwritten signature in black ink, appearing to read "Edward D. Ryan". The signature is fluid and cursive, with a large, stylized "E" and "R".

Edward D. Ryan
Reports Analyst
Reports Analysis Division

